United States Court of Appeals

For The Eighth Circuit

Thomas F. Eagleton U.S. Courthouse 111 South 10th Street, Room 24.329

St. Louis, Missouri 63102

Michael E. Gans Clerk of Court VOICE (314) 244-2400 FAX (314) 244-2780 www.ca8.uscourts.gov

December 29, 2023

Saul Mezei GIBSON & DUNN 1050 Connecticut Avenue, N.W. Washington, DC 20036-5306

RE: 23-3772 3M Company v. CIR

Dear Counsel:

The United States Tax Court has transmitted a notice of appeal in this matter, and we have docketed it under the caption and case number shown above. Please include the caption and the case number on all correspondence or pleadings submitted to this court.

Counsel in the case must supply the clerk with an Appearance Form. Counsel may download or fill out an Appearance Form on the "Forms" page on our web site at www.ca8.uscourts.gov.

The court has established a briefing schedule for the case, a copy of which will be forwarded under separate Notice of Docket Activity. Please review the schedule and note the key filing dates. You should also review the Federal Rules of Appellate Procedure 28 and 32, as well as Eighth Circuit Rules 28A and 32A. Preparation of the record is governed by Eighth Circuit Rule 30A.

The court has directed the clerk's office to monitor and enforce compliance with the briefing schedule. An appellant's failure to file a brief and appendix will result in the issuance of an order to show cause and may result in the dismissal of the appeal. An appellee's failure to file a brief will result in the issuance of an order barring the appellee from filing a brief. Requests for extensions of time must be timely and should establish good cause. Overlength briefs are strongly discouraged.

Please note the provisions of the Eighth Circuit Rule 32A governing briefs and reply briefs responding to multiple briefs.

If you have any questions about the schedule or procedures for the case, please contact our office.

Michael E. Gans Clerk of Court

AEV

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Enclosure(s)

cc: William M. Paul Stephanie A. Servoss Francesca Ugolini

District Court/Agency Case Number(s): 5816-13

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Caption For Case Number: 23-3772

3M Company, and Subsidiaries

Appellant

v.

Commissioner of Internal Revenue

Appellee

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Addresses For Case Participants: 23-3772

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